

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.3292/Del/2024
[Assessment Year: 2017-18]

Rao Mohar Singh Educational Society, Roshan Pura Paprawat Road, Najafgarh S.O Najafgarh, Delhi-110043.	Vs	ITO, Ward Exemption 2(4), Civic Centre, Delhi
PAN- AABTR0883R		
Assessee		Revenue

Assessee by	Shri Tarun, Advocate
Revenue by	Shri Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing	23.07.2025
Date of Pronouncement	25.07.2025

ORDER

PER MANISH AGARWAL, AM,

This appeal by the assessee is directed against the order of the Commissioner of Income Tax, National Faceless Appeal Centre, Delhi [CIT(A), in short], dated 16.05.2024 in Appeal No. CIT(A), Delhi- 40/10560/2019-20 for Assessment Years 2017-18, passed under section 250 of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. Before us, ld.AR of the assessee submits that appeal filed by the assessee was dismissed by ld. CIT(A) *ex-parte* for non-prosecution. It is submitted by ld. AR that the ld. CIT(A) has provided only three opportunities and on first two occasions, assessee sought adjournment and on last occasion, assessee missed the date of hearing. He submits that only for one default, ld. CIT(A) has dismissed the appeal of the assessee *ex-parte*. It was his prayer that the assessee may be granted one more opportunity to represent his case before the ld. CIT(A) with documentary evidences in support of the claim made.

3. In reply, ld. Sr. DR supported the order of the Assessing Officer and ld. CIT(A) and stated that despite of providing so many opportunities, assessee failed to file any submission thus, the appeal of the assessee deserves to be dismissed.

4. Heard both the parties and perused the material available on records. A perusal of the impugned order of ld. CIT(A) clearly shows that the ld. CIT(A) has provided only three opportunities to the assessee and when the assessee had failed to respond on last date, it was in this backdrop that the ld. CIT(A) proceeded to dispose-off the appeal filed by the assessee *ex-parte*, sustaining the additions made by the AO in the assessment orders.

4.1 Considering the fact that the assessee has failed to make representation only one occasion and on other two occasions, adjournment application were filed before the ld. CIT(A) thus, in the larger interest of justice, we set aside the appellate order of the ld. CIT(A) and restore it back again to his file for fresh adjudication after affording reasonable opportunity of hearing. If the assessee fails to represent his case or furnish any documentary evidences, the ld. CIT(A) is free to decide the appeal of the assessee in accordance with law.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 25.07.2025.

Sd/-

(YOGESH KUMAR U.S)
JUDICIAL MEMBER

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 25.07.2025.

Amit Kumar, Sr.P.S.

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR
6. Guard File

Asst. Registrar, ITAT, New Delhi